IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 16TH OCTOBER 2007 / 24TH ASWINA 1929

WP(C).No. 30590 of 2007(N)

PETITIONER:

A.NOUSHAD, S/O.ABDUL AZEEZ,
PUTHUVAL PUTHEN VEEDU, CHANTHAVILA,
SAINIK SCHOOL P.O., KAZHAKKUTTOM.

BY ADV. SRI.K.V.GOPINATHAN NAIR

RESPONDENTS:

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1. THE JOINT REGIONAL TRANSPORT OFFICER,
KAZHAKKUTTOM.

2. THE DEPUTY TRANSPORT COMMISSIONER,
THIRUVANANTHAPURAM.

3. THE TRANSPORT COMMISSIONER,
TRANSPORT BHAVAN, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC,J.

W.P (C) No. 30590 of 2007

Dated this the 16th October, 2007

J U D G M E N T

The vehicle of the petitioner, which had a valid permit expired on 14.12.2004. By Exhibit P3, tax for the period from 1.10.2004 to 31.3.2006 was demanded, against which, petitioner filed an appeal and that was rejected by Exhibit-P5. Against the appellate order, petitioner filed a revision before the 3rd respondent and that was also rejected by Exhibit-P7. In Exhibits P5 and P7, the reason for rejecting the petitioner's appeal and revision is that he had not filed G-Form to prove non-use of his vehicle. However, the contention of the petitioner was that the vehicle was not covered by a permit during the period subsequent to 14.12.2004 and that the tax leviable is only at the rates for non-transport vehicle. Neither in Exhibit-P5 nor in Exhibit-P7 the rates applicable or the correctness of the contention in that regard raised by the petitioner has been considered by either the appellate authority or by the revisional authority. For that reason, Exhibit P7 deserves to be set aside and I do so.

Accordingly, I dispose of this writ petition directing the the 3rd respondent to reconsider Exhibit-P6 revision filed by the petitioner and pass orders thereon with notice to the petitioner, as expeditiously as possible, at any rate, within two months from the date of receipt of a copy of this judgment.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007